



W.P(MD)No.29068 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29068 of 2025

and

W.M.P.(MD)Nos.22531 and 22533 of 2025

Tvl. Hi-Tech Electricals,
Represented by its Proprietor,
Vaithiyanathan Sivasundar,
No.11, Hitech-Electricals Ground Floor,
Karpaga Vinayagar Nagar 2nd Street,
Madurai - 625 010.

... Petitioner

Vs.

The Assistant Commissioner,
CGST and Central Excise,
Madurai - I Division,
Bibikulam, Madurai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide DIN No.20240359XO000000A6D1 ORDER-IN-ORIGINAL/DRC 07 No.14/2024 GST dated 28.03.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.



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For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Gowrishankar

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ORDER

Heard both sides.

2.The order impugned in the writ petition is appealable. However, the appeal period has already expired. Considering the special facts and circumstances of this case, if the petitioner files an appeal within a period of three weeks from the date of receipt of a copy of this order, it shall be entertained by the appellate authority without reference to limitation and disposed of on merits.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

17.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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